

**The M.P.R. Homeowners' Association**  
**Statement of Assets, Liabilities, Fund Balances**  
**For the Month Ending June 30, 2026**

|                                                            | <u>Operating Fund</u>     |                     | <u>Restricted Funds</u> |                     |
|------------------------------------------------------------|---------------------------|---------------------|-------------------------|---------------------|
|                                                            | <u>Current Operations</u> | <u>Capital Fund</u> | <u>Reserve Fund</u>     | <u>Total</u>        |
| <b>ASSETS</b>                                              |                           |                     |                         |                     |
| Current Assets                                             |                           |                     |                         |                     |
| Cash                                                       | \$ 798,275                |                     | \$ 126,572              | \$ 924,847          |
| Short-Term Investments                                     | \$ 345,000                |                     | \$ 811,000              | \$ 1,156,000        |
| Long-Term Investments                                      |                           |                     | \$ 102,000              | \$ 102,000          |
| Accounts Receivable (less Allowance for Doubtful Accounts) | \$ 94,884                 |                     |                         | \$ 94,884           |
| Interest Receivable                                        | \$ 2,132                  |                     | \$ 5,362                | \$ 7,494            |
| Interfund Balance                                          | -                         |                     | -                       |                     |
| Prepaid Expenses                                           | \$ 137,130                |                     |                         | \$ 137,130          |
| Total Current Assets                                       | \$ 1,377,422              | \$ -                | \$ 1,044,934            | \$ 2,422,355        |
| Other Assets                                               |                           |                     |                         |                     |
| Interfund Balance                                          | \$ -                      |                     | \$ -                    |                     |
| Refundable Deposits                                        | \$ 2,000                  |                     |                         | \$ 2,000            |
| Total Other Assets                                         | \$ 2,000                  | \$ -                | \$ -                    | \$ 2,000            |
| Fixed Assets                                               |                           |                     |                         |                     |
| Property & Equipment                                       |                           | \$ 3,791,091        |                         | \$ 3,791,091        |
| Accumulated Depreciation                                   |                           | \$ (2,920,567)      |                         | \$ (2,920,567)      |
| Total Fixed Assets                                         | -                         | 870,524             | -                       | 870,524             |
| <b>TOTAL ASSETS</b>                                        | <b>\$ 1,379,422</b>       | <b>\$ 870,524</b>   | <b>\$ 1,044,934</b>     | <b>\$ 3,294,880</b> |
| <b>LIABILITIES &amp; FUND BALANCES</b>                     |                           |                     |                         |                     |
| Current Liabilities                                        |                           |                     |                         |                     |
| Accounts Payable - Operating                               | \$ 87,001                 |                     |                         | \$ 87,001           |
| Accounts Payable - Reserves                                |                           |                     | \$ -                    | \$ -                |
| Unearned Income                                            | \$ -                      |                     |                         | \$ -                |
| Payroll Expense Payable                                    | \$ 13,785                 |                     |                         | \$ 13,785           |
| Prepaid Owner Assessments                                  | \$ 900,890                |                     |                         | \$ 900,890          |
| Total Current Liabilities                                  | \$ 1,001,676              | \$ -                | \$ -                    | \$ 1,001,676        |
| Fund Balances                                              |                           |                     |                         |                     |
| Total Fund Balance                                         | \$ 377,746                | \$ 870,524          | \$ 1,044,934            | \$ 2,293,204        |
| <b>TOTAL LIABILITIES &amp; FUND BALANCES</b>               | <b>\$ 1,379,422</b>       | <b>\$ 870,524</b>   | <b>\$ 1,044,934</b>     | <b>\$ 3,294,880</b> |

|                                           |                     |
|-------------------------------------------|---------------------|
| <b>Reserve Fund Activity: June 2026</b>   |                     |
| Beginning Balance Jan. 1, 2026            | \$ 1,150,045        |
| Contribution from Operating Fund:         | \$ 120,000          |
| Interest from Reserve Investments:        | \$ 19,193           |
| Reserve Expenditures:                     | \$ (244,304)        |
| <b>Reserve Fund Balance June 30, 2026</b> | <b>\$ 1,044,934</b> |

**The M.P.R. Homeowners Association  
Statement of Revenues and Expenses  
For the Month Ending June 30, 2026**

|                                                                 | <b>Current Period</b> |                    | <b>Year-to-Date</b> |                     | <b>Annual Budget</b> |
|-----------------------------------------------------------------|-----------------------|--------------------|---------------------|---------------------|----------------------|
|                                                                 | <b>Actual</b>         | <b>Budget</b>      | <b>Actual</b>       | <b>Budget</b>       |                      |
| <b>OPERATING REVENUES</b>                                       |                       |                    |                     |                     |                      |
| Assessments Income                                              | \$ 255,518            | \$ 255,518         | \$ 1,277,591        | \$ 1,277,591        | \$ 3,066,219         |
| Fees and Reimbursed Expenses                                    | \$ 8,893              | \$ 13,350          | \$ 84,476           | \$ 81,950           | \$ 166,500           |
| Investment Income                                               | \$ 352                | \$ 500             | \$ 3,806            | \$ 4,750            | \$ 14,000            |
| Other                                                           | \$ -                  | \$ -               | \$ -                | \$ -                | \$ -                 |
| <b>TOTAL REVENUES</b>                                           | <b>\$ 264,762</b>     | <b>\$ 269,368</b>  | <b>\$ 1,365,873</b> | <b>\$ 1,364,291</b> | <b>\$ 3,246,719</b>  |
| <b>OPERATING EXPENSES</b>                                       |                       |                    |                     |                     |                      |
| Common Areas                                                    | \$ 129,653            | \$ 117,948         | \$ 659,763          | \$ 646,288          | \$ 1,331,982         |
| Recreation Centers                                              | \$ 30,190             | \$ 34,150          | \$ 133,279          | \$ 154,350          | \$ 369,200           |
| Lakes                                                           | \$ 660                | \$ 825             | \$ 4,615            | \$ 5,150            | \$ 10,200            |
| General Maintenance                                             | \$ 18,704             | \$ 19,479          | \$ 100,357          | \$ 109,170          | \$ 235,587           |
| Administration                                                  | \$ 63,849             | \$ 84,085          | \$ 401,908          | \$ 483,915          | \$ 1,064,750         |
| Designated Unrestricted Expenses                                | \$ -                  | \$ -               | \$ -                | \$ -                | \$ -                 |
| <b>TOTAL OPERATING EXPENSES</b>                                 | <b>\$ 243,056</b>     | <b>\$ 256,487</b>  | <b>\$ 1,299,922</b> | <b>\$ 1,398,873</b> | <b>\$ 3,011,719</b>  |
| <b>EXCESS (DEFICIT) OF REVENUES<br/>OVER OPERATING EXPENSES</b> | <b>\$ 21,707</b>      | <b>\$ 12,881</b>   | <b>\$ 65,951</b>    | <b>\$ (34,582)</b>  | <b>\$ 235,000</b>    |
| Less: Transfer to Reserve                                       | \$ (20,000)           | \$ (20,000)        | \$ (120,000)        | \$ (120,000)        | \$ (235,000)         |
| Less: Depreciation                                              | \$ (6,250)            | \$ (6,250)         | \$ (37,500)         | \$ (37,500)         | \$ (75,000)          |
| <b>EXCESS (DEFICIT) OF REVENUES</b>                             | <b>\$ (4,543)</b>     | <b>\$ (13,369)</b> | <b>\$ (91,549)</b>  | <b>\$ (192,082)</b> | <b>\$ (75,000)</b>   |

Unaudited, Draft Interim Reports for Management Purposes Only